

## **CHAPTER 81-01.1-03 RULES**

### **Section**

81-01.1-03-01

Public Notice and Hearing on Proposed Rules

**81-01.1-03-01. Public notice and hearing on proposed rules.** The tax commissioner must give public notice of intent to amend or create rules.

1. The tax commissioner must schedule a public hearing and notify the public of the date, time, and place of such hearing by publishing a legal notice twice in all daily newspapers of North Dakota. The first notice must be at least thirty days prior to the date scheduled for the hearing. In addition, the tax commissioner will supply copies of the proposed rules to any person whose name is on a permanent mailing list. Any person who wishes to be placed on the permanent mailing list for rules, must notify the tax commissioner in writing.
2. The hearing must be held at the office of the tax commissioner, state capitol, Bismarck, North Dakota.
3. Any member of the public may obtain a copy of the proposed rules free of cost by contacting the office of the tax commissioner.
4. Any member of the public may attend the hearing and may testify for or against the proposed rules.
5. The tax commissioner may appoint a hearing officer to preside at the hearing.
6. A record must be made of the public hearing by use of an electronic recording device or by a qualified court reporter, and the testimony will be transcribed for the purpose of permanent record.

**History:** Effective July 1, 1985; amended effective March 1, 1990.

**General Authority:** NDCC 28-32-02

**Law Implemented:** NDCC 57-01-02